T63.13/2:995/09

Final Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1995 Through **September 30, 1995,** and Other Periods

Highlight

This issue includes the final budget results for Fiscal Year 1995.

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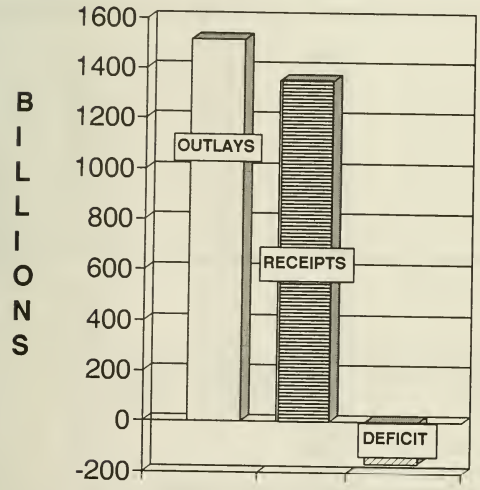
RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	−15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	−17,454
May	83,541	115,597	32,057
June	138,119	123,269	−14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	135,894	[1]131,628	−4,266
Year-to-Date	**[2]1,257,451**	**[2]1,460,553**	**[2]203,102**
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	135,613	4,803
January	131,801	116,166	−15,635
February	82,544	120,899	38,355
March	92,532	143,074	50,543
April	165,392	115,673	−49,720
May	90,405	129,958	39,553
June	147,868	135,054	−12,814
July	92,749	106,328	13,579
August	96,560	130,411	33,851
September	143,219	135,933	−7,286
Year-to-Date	**1,350,576**	**1,514,389**	**163,813**

[1]Outlays hava been decreased in Septamber 1994 by $92 million and $76 million to record receipts not praviously recorded and subsequantly invasted in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectivaly.

[2]The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by $67 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1995 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996)[1]
Total on-budget and off-budget results:					
Total receipts	143,219	1,350,576	1,357,883	1,257,451	1,414,641
On-budget receipts	112,510	999,496	1,007,654	922,425	1,046,796
Off-budget receipts	30,710	351,080	350,229	335,026	367,845
Reduction in corporate subsidies	.....	.....	.....	.....	1,000
Total outlays	135,933	1,514,389	1,517,866	1,460,553	1,578,481
On-budget outlays	105,098	1,225,724	1,228,127	1,181,181	1,273,064
Off-budget outlays	30,836	288,665	289,739	279,372	305,417
Total surplus (+) or deficit (−)	+7,286	−163,813	−159,983	−203,102	−162,840
On-budget surplus (+) or deficit (−)	+7,412	−226,228	−220,473	−258,756	−225,268
Off-budget surplus (+) or deficit (−)	−126	+62,415	+60,490	+55,654	+62,428
Total on-budget and off-budget financing	−7,286	163,813	159,983	203,102	162,840
Means of financing:					
Borrowing from the public	−6,618	171,288	165,772	184,696	195,312
Reduction of operating cash, increase (−)	−19,820	−2,007	5,942	16,564	−10,000
By other means	19,152	−5,467	−11,731	1,842	−22,472

[1]These figures are based on the *Mid-Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

... No Transactions.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

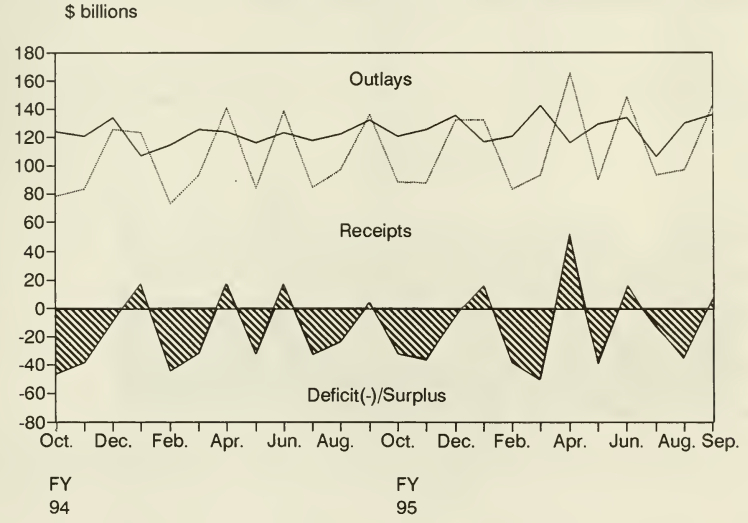

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

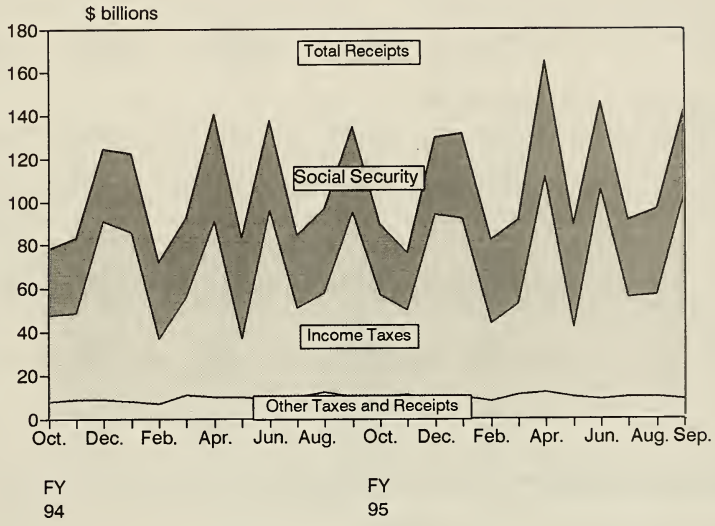

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

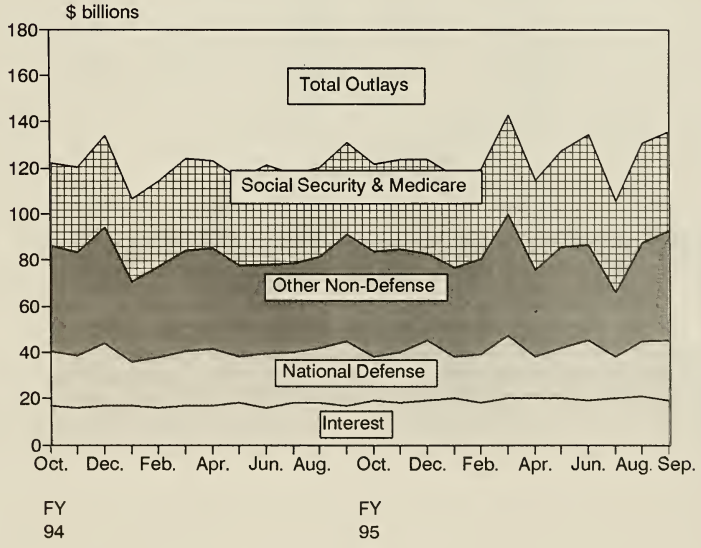

Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1995 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	60,909	590,157	543,055	594,369
Corporation income taxes	32,989	157,088	140,385	157,813
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,710	351,080	335,026	350,229
Employment taxes and contributions (on-budget)	8,594	99,966	93,784	99,999
Unemployment insurance	235	28,878	28,004	28,536
Other retirement contributions	364	4,550	4,661	4,558
Excise taxes	5,706	57,485	55,225	57,710
Estate and gift taxes	1,289	14,764	15,225	14,773
Customs duties	1,634	19,300	20,099	20,230
Miscellaneous receipts	789	27,306	21,988	29,666
Total Receipts	**143,219**	**1,350,576**	**1,257,451**	**1,357,883**
(On-budget)	**112,510**	**999,496**	**922,425**	**1,007,654**
(Off-budget)	**30,710**	**351,080**	**335,026**	**350,229**
Budget Outlays				
Legislative Branch	199	2,621	2,552	2,776
The Judiciary	221	2,903	2,659	3,099
Executive Office of the President	17	213	229	192
Funds Appropriated to the President	843	11,164	10,511	10,602
Department of Agriculture	3,779	56,667	60,753	58,275
Department of Commerce	224	3,403	2,915	3,549
Department of Defense—Military	25,041	259,565	268,646	260,320
Department of Defense—Civil	2,759	31,664	30,407	31,207
Department of Education	2,956	31,321	24,699	32,297
Department of Energy	1,870	17,618	17,840	15,942
Department of Health and Human Services	25,994	303,075	278,901	301,758
Department of Housing and Urban Development	2,566	29,045	25,845	28,511
Department of the Interior	853	7,415	6,900	7,362
Department of Justice	936	10,781	10,005	11,672
Department of Labor	2,265	32,169	37,130	31,631
Department of State	435	5,347	5,718	5,578
Department of Transportation	3,742	38,776	37,228	39,574
Department of the Treasury:				
Interest on the Public Debt	20,174	332,414	296,278	332,706
Other	−307	16,027	11,299	14,952
Department of Veterans Affairs	4,508	37,769	37,401	38,231
Environmental Protection Agency	559	6,349	5,855	6,237
General Services Administration	223	708	334	1,034
National Aeronautics and Space Administration	1,199	13,377	13,695	13,693
Office of Personnel Management	3,409	41,279	38,596	40,893
Small Business Administration	31	678	779	702
Social Security Administration	32,534	362,226	345,817	362,391
Other independent agencies:				
Resolution Trust Corporation	−545	−10,636	4,138	−11,263
Other	5,555	8,081	[2]6,892	12,824
Allowances	.....	.....	.....	−260
Undistributed offsetting receipts:				
Interest	−311	−93,176	−85,697	−93,444
Other	−5,796	−44,455	−37,772	−45,172
Total outlays	**135,933**	**1,514,389**	**1,460,553**	**1,517,866**
(On-budget)	**105,098**	**1,225,724**	**1,181,181**	**1,228,127**
(Off-budget)	**30,836**	**288,665**	**279,372**	**289,739**
Surplus (+) or deficit (−)	**+7,286**	**−163,813**	**−203,102**	**−159,983**
(On-budget)	**+7,412**	**−226,228**	**−258,756**	**−220,473**
(Off-budget)	**−126**	**+62,415**	**+55,654**	**+60,490**

[1]These figures are based on the *Mid Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

[2]Outlays have been decreased in September 1994 by $92 million and $76 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

Note: Details may not add to totals due to rounding.

... No Transactions.

Table 4. Receipts of the U.S. Government, September 1995 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	36,295			499,898			459,699		
Presidential Election Campaign Fund	1			69			70		
Other	27,164			175,815			160,047		
Total—Individual income taxes	**63,460**	**2,551**	**60,909**	**675,781**	**85,624**	**590,157**	**619,816**	**76,761**	**543,055**
Corporation income taxes	**33,719**	**730**	**32,989**	**174,422**	**17,334**	**157,088**	**154,205**	**13,820**	**140,385**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	24,153	.....	24,153	267,275	.....	267,275	286,553	745	285,808
Self-Employment Contributions Act taxes	1,900	.....	1,900	16,815	.....	16,815	16,843	.....	16,843
Deposits by States	(* *)	.....	(* *)	1	.....	1	−45	.....	−45
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FOASI trust fund	26,053	.....	26,053	284,091	.....	284,091	303,352	745	302,607
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,316	.....	4,316	63,408	.....	63,408	30,697	80	30,617
Self-Employment Contributions Act taxes	340	.....	340	3,580	.....	3,580	1,802	.....	1,802
Receipts from railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FDI trust fund	4,656	.....	4,656	66,989	.....	66,989	32,499	80	32,419
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,621	.....	7,621	88,934	.....	88,934	83,952	73	83,880
Self-Employment Contributions Act taxes	670	.....	670	6,732	.....	6,732	5,788	.....	5,788
Receipts from Railroad Retirement Board	.....	.....	.....	359	.....	359	394	.....	394
Deposits by States	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FHI trust fund	8,291	.....	8,291	96,025	.....	96,025	90,134	73	90,062
Railroad retirement accounts:									
Rail industry pension fund	191	11	179	2,444	30	2,414	2,353	44	2,309
Railroad Social Security equivalent benefit	124	.....	124	1,528	.....	1,528	1,414	.....	1,414
Total—Employment taxes and contributions	39,315	11	39,304	451,076	30	451,046	429,752	942	428,810
Unemployment insurance:									
State taxes deposited in Treasury	210	.....	210	23,158	.....	23,158	22,484	.....	22,484
Federal Unemployment Tax Act taxes	28	3	24	5,804	107	5,696	5,570	110	5,460
Railroad unemployment taxes	(* *)	.....	(* *)	24	.....	24	27	.....	27
Railroad debt repayment	.....	.....	.....	.....	.....	.....	33	.....	33
Total—Unemployment insurance	238	3	235	28,985	107	28,878	28,114	110	28,004
Other retirement contributions:									
Federal employees retirement — employee contributions	355	.....	355	4,461	.....	4,461	4,563	.....	4,563
Contributions for non-federal employees	9	.....	9	89	.....	89	98	.....	98
Total—Other retirement contributions	364	.....	364	4,550	.....	4,550	4,661	.....	4,661
Total—Social insurance taxes and contributions	**39,917**	**15**	**39,902**	**484,611**	**137**	**484,474**	**462,527**	**1,052**	**461,475**
Excise taxes:									
Miscellaneous excise taxes[1]	3,271	26	3,245	29,926	861	29,065	33,573	772	32,801
Airport and airway trust fund	325	.....	325	5,406	39	5,367	5,217	28	5,189
Highway trust fund	2,095	.....	2,095	23,358	913	22,445	17,426	758	16,668
Black lung disability trust fund	41	.....	41	608	.....	608	567	.....	567
Total—Excise taxes	**5,732**	**26**	**5,706**	**59,298**	**1,813**	**57,485**	**56,783**	**1,559**	**55,225**
Estate and gift taxes	**1,314**	**25**	**1,289**	**15,144**	**380**	**14,764**	**15,607**	**382**	**15,225**
Customs duties	**1,728**	**93**	**1,634**	**21,067**	**1,767**	**19,300**	**20,973**	**874**	**20,099**
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	411	.....	411	23,378	.....	23,378	18,023	.....	18,023
All other	379	1	378	3,939	11	3,928	3,987	22	3,965
Total — Miscellaneous receipts	**790**	**1**	**789**	**27,318**	**11**	**27,306**	**22,010**	**22**	**21,988**
Total — Receipts	**148,881**	**3,441**	**143,219**	**1,457,642**	**107,066**	**1,350,576**	**1,351,920**	**94,469**	**1,257,451**
Total — On-budget	**115,951**	**3,441**	**112,510**	**1,106,562**	**107,066**	**999,496**	**1,016,069**	**93,644**	**922,425**
Total — Off-budget	**30,710**	.....	**30,710**	**351,080**	.....	**351,080**	**335,851**	**825**	**335,026**

[1]Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	42	(* *)	42	438	2	436	432	2	430
House of Representatives	66	(* *)	66	724	2	722	768	15	753
Joint items	7	.....	7	78	.....	78	77	.....	77
Congressional Budget Office	2	.....	2	21	.....	21	22	.....	22
Architect of the Capitol	14	1	12	173	9	164	170	8	161
Library of Congress	29	.....	29	637	.....	637	495	.....	495
Government Printing Office:									
Revolving fund (net)	−2	.....	−2	16	.....	16	44	.....	44
General fund appropriations	12	.....	12	101	.....	101	99	.....	99
General Accounting Office	30	.....	30	414	.....	414	436	.....	436
United States Tax Court	2	.....	2	31	.....	31	31	.....	31
Other Legislative Branch agencies	3	.....	3	30	.....	30	31	.....	31
Proprietary receipts from the public	.....	1	−1	.....	12	−12	.....	8	−8
Intrabudgetary transactions	−2	.....	−2	−17	.....	−17	−21	.....	−21
Total—Legislative Branch	**201**	**3**	**199**	**2,647**	**26**	**2,621**	**2,585**	**33**	**2,552**
The Judiciary:									
Supreme Court of the United States	2	.....	2	25	.....	25	25	.....	25
Courts of Appeals, District Courts, and other judicial services	211	(* *)	211	2,767	5	2,762	2,530	3	2,526
Other	9	.....	9	116	.....	116	107	.....	107
Total—The Judiciary	**222**	**(* *)**	**221**	**2,908**	**5**	**2,903**	**2,662**	**3**	**2,659**
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	37	.....	37	40	.....	40
Office of Management and Budget	6	.....	6	56	.....	56	57	.....	57
Other	8	.....	8	120	.....	120	132	.....	132
Total—Executive Office of the President	**17**	**.....**	**17**	**213**	**.....**	**213**	**229**	**.....**	**229**
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	48	196	−148	862	763	99	922	679	244
Foreign military financing program	131	.....	131	2,933	.....	2,933	3,993	.....	3,993
Economic support fund	100	.....	100	2,739	.....	2,739	2,766	.....	2,766
Peacekeeping Operations	2	.....	2	81	.....	81	69	.....	69
Other	5	.....	5	36	.....	36	53	.....	53
Proprietary receipts from the public	.....	113	−113	.....	936	−936	.....	818	−818
Total—International Security Assistance	286	309	−23	6,651	1,699	4,952	7,802	1,497	6,306
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	1,063	.....	1,063	879	.....	879
International organizations and programs	14	.....	14	496	.....	496	311	.....	311
Other	329	.....	329	635	.....	635	564	.....	564
Total—Multilateral Assistance	343	.....	343	2,194	.....	2,194	1,753	.....	1,753
Agency for International Development:									
Sustainable development assistance program	237	.....	237	1,454	.....	1,454	1,478	.....	1,478
Assistance for eastern europe and the baltic States	28	.....	28	332	.....	332	253	.....	253
Assistance for the new independent States of the former soviet union	52	.....	52	830	.....	830	277	.....	277
Development fund for Africa	66	.....	66	754	.....	754	639	.....	639
Operating expenses	35	.....	35	496	.....	496	510	.....	510
Payment to the Foreign Service retirement and disability fund	.....	.....	.....	45	.....	45	44	.....	44
Other	42	2	40	255	52	203	275	61	214
Proprietary receipts from the public	.....	83	−83	.....	857	−857	.....	869	−869
Intrabudgetary transactions	−2	.....	−2	−5	.....	−5	−3	.....	−3
Total—Agency for International Development	458	85	373	4,161	910	3,252	3,474	930	2,544
Overseas Private Investment Corporation	4	22	−18	50	271	−221	84	240	−156
Peace Corps	24	.....	24	235	.....	235	214	.....	214
Other	8	1	7	100	3	97	95	6	89
Total—International Development Assistance	837	107	729	6,740	1,183	5,557	5,621	1,176	4,445
International Monetary Programs	−136	.....	−136	−265	.....	−265	−393	.....	−393
Military Sales Programs:									
Special defense acquisition fund	10	96	−86	160	245	−86	179	276	−96
Foreign military sales trust fund	1,314	.....	1,314	13,417	.....	13,417	13,221	.....	13,221
Kuwait civil reconstruction trust fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public	.....	967	−967	.....	12,469	−12,469	.....	13,036	−13,036
Other	12	.....	12	58	.....	58	64	.....	64
Total—Funds Appropriated to the President	**2,323**	**1,480**	**843**	**26,761**	**15,597**	**11,164**	**26,496**	**15,984**	**10,511**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	67	.....	67	758	.....	758	735	.....	735
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	40	.....	40	437	.....	437	419	.....	419
Extension Service	36	.....	36	435	.....	435	436	.....	436
Other	3	.....	3	37	.....	37	50	.....	50
Animal and Plant Health Inspection Service	32	.....	32	495	.....	495	485	.....	485
Food Safety and Inspection Service	40	.....	40	526	.....	526	513	.....	513
Agricultural Marketing Service	18	.....	18	672	1	671	679	3	676
Farm Service Agency:									
Salaries and expenses	71	.....	71	872	.....	872	1,067	.....	1,067
Conservation programs	27	.....	27	1,905	.....	1,905	1,972	.....	1,972
Federal crop insurance corporation fund	175	7	168	850	464	387	1,366	358	1,007
Commodity Credit Corporation:									
Price support and related programs	522	995	−473	17,372	11,450	5,922	17,507	7,382	10,124
National Wool Act Program	2	.....	2	108	.....	108	211	.....	211
Agricultural credit insurance fund	95	62	33	1,268	1,342	−74	1,972	1,730	242
Other	(* *)	.....	(* *)	4	.....	4	3	.....	3
Total—Farm Service Agency	891	1,064	−173	22,379	13,255	9,123	24,097	9,471	14,627
Natural Resources Conservation Service:									
Conservation operations	39	.....	39	566	.....	566	588	.....	588
Watershed and flood prevention operations	24	.....	24	275	.....	275	280	.....	280
Other	12	.....	12	130	.....	130	154	.....	154
Rural Utilities Service:									
Rural electrification and telephone fund	336	180	156	2,310	2,942	−632	2,922	3,551	−630
Rural development insurance fund	77	38	40	907	464	443	955	558	397
Other	46	15	30	497	187	309	549	430	119
Rural housing and Community Development Service:									
Rural housing insurance fund	543	209	333	4,139	2,545	1,594	4,333	3,176	1,157
Other	101	.....	101	532	.....	532	449	.....	449
Foreign Agricultural Service	68	.....	68	1,095	.....	1,095	1,671	.....	1,671
Food and Consumer Service:									
Food stamp program	2,156	.....	2,156	25,554	.....	25,554	25,459	.....	25,459
State child nutrition programs	307	.....	307	7,499	.....	7,499	7,064	.....	7,064
Women, infants and children programs	257	.....	257	3,491	.....	3,491	3,249	.....	3,249
Other	21	.....	21	422	.....	422	472	.....	472
Total—Food and Consumer Service	2,740	.....	2,740	36,967	.....	36,967	36,244	.....	36,244
Forest Service:									
National forest system	83	.....	83	1,316	.....	1,316	1,303	.....	1,303
Forest and rangeland protection	−42	.....	−42	865	.....	865	429	.....	429
Forest service permanent appropriations	36	.....	36	568	.....	568	355	.....	355
Other	210	.....	210	667	.....	667	1,266	.....	1,266
Total—Forest Service	287	.....	287	3,415	.....	3,415	3,353	.....	3,353
Other	29	3	27	534	37	497	519	35	485
Proprietary receipts from the public	.....	140	−140	.....	978	−978	.....	1,373	−1,373
Intrabudgetary transactions	(* *)	.....	(* *)	−28	.....	−28	−84	.....	−84
Total—Department of Agriculture	**5,428**	**1,649**	**3,779**	**77,077**	**20,410**	**56,667**	**79,349**	**18,596**	**60,753**
Department of Commerce:									
Economic Development Administration	36	1	35	362	11	350	248	16	232
Bureau of the Census	18	.....	18	293	.....	293	250	.....	250
Promotion of Industry and Commerce	30	.....	30	370	.....	370	334	.....	334
Science and Technology:									
National Oceanic and Atmospheric Administration	120	(* *)	120	1,939	17	1,922	1,878	18	1,860
National Institute of Standards and Technology	33	.....	33	441	.....	441	167	.....	167
Other	(* *)	2	−2	93	41	52	130	31	99
Total—Science and Technology	153	2	151	2,472	57	2,415	2,175	49	2,126
Other	−1	.....	−1	97	(* *)	97	95	.....	95
Proprietary receipts from the public	.....	8	−8	.....	122	−122	.....	120	−120
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	−1	.....	−1
Total—Department of Commerce	**235**	**11**	**224**	**3,594**	**190**	**3,403**	**3,101**	**185**	**2,915**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,303	.....	3,303	26,247	.....	26,247	27,991	.....	27,991
Department of the Navy	2,582	.....	2,582	[1]25,342	.....	25,342	26,442	.....	26,442
Department of the Air Force	2,212	.....	2,212	19,219	.....	19,219	18,704	.....	18,704
Total—Military personnel	8,097	.....	8,097	70,807	.....	70,807	73,137	.....	73,137
Operation and maintenance:									
Department of the Army	1,975	.....	1,975	22,450	.....	22,450	21,025	.....	21,025
Department of the Navy	5,003	.....	5,003	[1]25,900	.....	25,900	23,015	.....	23,015
Department of the Air Force	1,755	.....	1,755	22,818	.....	22,818	24,230	.....	24,230
Defense agencies	2,024	.....	2,024	19,683	.....	19,683	19,610	.....	19,610
Total—Operation and maintenance	10,758	.....	10,758	90,851	.....	90,851	87,880	.....	87,880
Procurement:									
Department of the Army	840	.....	840	7,468	.....	7,468	8,143	.....	8,143
Department of the Navy	2,604	.....	2,604	[1]23,083	.....	23,083	26,542	.....	26,542
Department of the Air Force	1,660	.....	1,660	20,582	.....	20,582	22,852	.....	22,852
Defense agencies	331	.....	331	3,851	.....	3,851	4,232	.....	4,232
Total—Procurement	5,434	.....	5,434	54,984	.....	54,984	61,769	.....	61,769
Research, development, test, and evaluation:									
Department of the Army	378	.....	378	5,081	.....	5,081	5,746	.....	5,746
Department of the Navy	1,034	.....	1,034	[1]9,230	.....	9,230	7,990	.....	7,990
Department of the Air Force	1,009	.....	1,009	12,052	.....	12,052	12,513	.....	12,513
Defense agencies	850	.....	850	8,348	.....	8,348	8,537	.....	8,537
Total—Research, development, test and evaluation	3,271	.....	3,271	34,710	.....	34,710	34,786	.....	34,786
Military construction:									
Department of the Army	90	.....	90	1,002	.....	1,002	952	.....	952
Department of the Navy	54	.....	54	806	.....	806	586	.....	586
Department of the Air Force	117	.....	117	1,330	.....	1,330	1,208	.....	1,208
Defense agencies	458	.....	458	3,688	.....	3,688	2,234	.....	2,234
Total—Military construction	719	.....	719	6,826	.....	6,826	4,979	.....	4,979
Family housing:									
Department of the Army	118	.....	118	1,228	.....	1,228	1,289	.....	1,289
Department of the Navy	157	.....	157	1,161	.....	1,161	831	.....	831
Department of the Air Force	124	.....	124	1,079	.....	1,079	1,107	.....	1,107
Defense agencies	17	8	10	161	59	103	124	34	90
Revolving and management funds:									
Department of the Army	43	.....	43	36	.....	36	76	.....	76
Department of the Navy	395	.....	395	659	.....	659	457	.....	457
Defense agencies:									
Defense business operations fund	−1,575	.....	−1,575	−1,083	.....	−1,083	3,357	.....	3,357
Other	9	(* *)	9	−118	3	−121	−265	6	−270
Trust funds:									
Department of the Army	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	(* *)	.....	(* *)	26	3	24	37	17	20
Department of the Air Force	5	5	(* *)	8	7	(* *)	6	6	1
Defense agencies	40	.....	40	274	.....	274	225	.....	225
Proprietary receipts from the public:									
Department of the Army	.....	5	−5	.....	322	−322	.....	224	−224
Department of the Navy	.....	2,060	−2,060	.....	[1]602	−602	.....	158	−158
Department of the Air Force	.....	−226	226	.....	440	−440	.....	332	−332
Defense agencies	.....	40	−40	.....	377	−377	.....	261	−261
Intrabudgetary transactions:									
Department of the Army	−10	.....	−10	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	−498	.....	−498	−72	.....	−72	−17	.....	−17
Department of the Air Force	−84	.....	−84	.....	.....	.....	.....	.....	.....
Defense agencies	−86	.....	−86	−158	.....	−158	−88	.....	−88
Offsetting governmental receipts:									
Department of the Army	.....	(* *)	(* *)	.....	2	−2	.....	6	−6
Defense agencies	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of Defense—Military	**26,932**	**1,891**	**25,041**	**261,380**	**1,815**	**259,565**	**269,690**	**1,044**	**268,646**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	128	.....	128	1,077	.....	1,077	967	.....	967
Operation and maintenance, general	163	.....	163	1,384	.....	1,384	1,188	.....	1,188
Other	100	.....	100	1,448	.....	1,448	1,509	.....	1,509
Proprietary receipts from the public	.....	23	−23	.....	167	−167	.....	180	−180
Total—Corps of Engineers	391	23	368	3,909	167	3,742	3,663	180	3,483
Military retirement:									
Payment to military retirement fund	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,386	.....	2,386	27,797	.....	27,797	26,717	.....	26,717
Intrabudgetary transactions	.....	.....	.....	−11,470	.....	−11,470	−11,908	.....	−11,908
Education benefits	(* *)	.....	(* *)	61	.....	61	137	.....	137
Other	7	1	6	81	5	76	85	4	81
Proprietary receipts from the public	.....	1	−1	.....	12	−12	.....	11	−11
Total—Department of Defense—Civil	**2,784**	**25**	**2,759**	**31,848**	**184**	**31,664**	**30,603**	**196**	**30,407**
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	410	.....	410	6,807	.....	6,807	6,846	.....	6,846
Impact aid	72	.....	72	808	.....	808	830	.....	830
School improvement programs	104	.....	104	1,391	.....	1,391	1,460	.....	1,460
Other	17	.....	17	138	.....	138	91	.....	91
Total—Office of Elementary and Secondary Education	602	.....	602	9,144	.....	9,144	9,226	.....	9,226
Office of Bilingual Education and Minority Languages Affairs	14	.....	14	225	.....	225	222	.....	222
Office of Special Education and Rehabilitative Services:									
Special education	294	.....	294	3,177	.....	3,177	2,980	.....	2,980
Rehabilitation services and disability research	219	.....	219	2,334	.....	2,334	2,244	.....	2,244
Special institutions for persons with disabilities	5	.....	5	137	.....	137	125	.....	125
Office of Vocational and Adult Education	125	.....	125	1,481	.....	1,481	1,341	.....	1,341
Office of Postsecondary Education:									
College housing loans	.....	2	−2	19	60	−42	3	43	−40
Student financial assistance	890	.....	890	7,047	.....	7,047	7,118	.....	7,118
Higher education	101	.....	101	893	.....	893	811	.....	811
Howard University	8	.....	8	187	.....	187	189	.....	189
Federal direct student loan program	367	.....	367	840	.....	840	148	.....	148
Federal family education loans	304	.....	304	5,188	.....	5,188	−280	.....	−280
Other	−2	.....	−2	−1	.....	−1	16	.....	16
Total—Office of Postsecondary Education	1,669	2	1,668	14,173	60	14,113	8,005	43	7,962
Office of Educational Research and Improvement	27	.....	27	397	.....	397	419	.....	419
Departmental management	5	.....	5	405	.....	405	404	.....	404
Proprietary receipts from the public	.....	2	−2	.....	90	−90	.....	224	−224
Total—Department of Education	**2,960**	**4**	**2,956**	**31,471**	**150**	**31,321**	**24,966**	**267**	**24,699**
Department of Energy:									
Atomic energy defense activities	946	.....	946	11,763	.....	11,763	11,876	.....	11,876
Energy programs:									
General science and research activities	103	.....	103	1,340	.....	1,340	1,268	.....	1,268
Energy supply, R and D activities	294	.....	294	3,326	.....	3,326	3,043	.....	3,043
Uranium supply and enrichment activities	18	.....	18	109	.....	109	249	.....	249
Fossil energy research and development	43	.....	43	440	.....	440	415	.....	415
Energy conservation	68	.....	68	671	.....	671	582	.....	582
Strategic petroleum reserve	17	.....	17	215	.....	215	276	.....	276
Nuclear waste disposal fund	62	.....	62	375	.....	375	295	.....	295
Other	−38	(* *)	−39	901	1	900	797	2	795
Total—Energy programs	567	(* *)	567	7,377	1	7,376	6,926	2	6,924
Power Marketing Administration	474	95	379	2,046	1,808	238	2,130	1,548	582
Departmental administration	−103	.....	−103	338	.....	338	338	.....	338
Proprietary receipts from the public	.....	92	−92	.....	1,697	−1,697	.....	1,558	−1,558
Intrabudgetary transactions	4	.....	4	−399	.....	−399	−322	.....	−322
Offsetting governmental receipts	.....	−169	169	.....	.....	.....	.....	.....	.....
Total—Department of Energy	**1,888**	**18**	**1,870**	**21,124**	**3,506**	**17,618**	**20,948**	**3,108**	**17,840** np11
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	67	(* *)	66	863	5	858	805	4	801
Health Resources and Services Administration	252	.....	252	2,613	.....	2,613	2,695	.....	2,695
Indian Health Services	146	.....	146	2,012	.....	2,012	1,822	.....	1,822
Centers for Disease Control and Prevention	132	.....	132	1,786	.....	1,786	1,571	.....	1,571
National Institutes of Health	864	.....	864	10,875	.....	10,875	10,165	.....	10,165

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Substance Abuse and Mental Health Services Administration	233	.....	233	2,444	.....	2,444	2,371	.....	2,371
Agency for Health Care Policy and Research	14	.....	14	133	.....	133	111	.....	111
Assistant secretary for health	53	.....	53	262	.....	262	224	.....	224
Total—Public Health Service	1,759	(* *)	1,759	20,987	5	20,982	19,763	4	19,760
Health Care Financing Administration:									
Grants to States for Medicaid	7,382	.....	7,382	89,070	.....	89,070	82,034	.....	82,034
Payments to health care trust funds	551	.....	551	41,492	.....	41,492	40,601	.....	40,601
Federal hospital insurance trust fund:									
Benefit payments	10,154	.....	10,154	113,583	.....	113,583	101,535	.....	101,535
Administrative expenses	117	.....	117	1,300	.....	1,300	1,235	.....	1,235
Total—FHI trust fund	10,271	.....	10,271	114,883	.....	114,883	102,770	.....	102,770
Federal supplementary medical insurance trust fund:									
Benefit payments	5,765	.....	5,765	63,491	.....	63,491	58,006	.....	58,006
Administrative expenses	138	.....	138	1,722	.....	1,722	1,718	.....	1,718
Total—FSMI trust fund	5,903	.....	5,903	65,213	.....	65,213	59,724	.....	59,724
Other	6	.....	6	−1	.....	−1	−12	.....	−12
Total—Health Care Financing Administration	24,112	.....	24,112	310,657	.....	310,657	285,117	.....	285,117
Administration for children and families:									
Family support payments to States	1,183	.....	1,183	17,133	.....	17,133	16,508	.....	16,508
Low income home energy assistance	73	.....	73	1,419	.....	1,419	2,126	.....	2,126
Refugee and entrant assistance	14	.....	14	393	.....	393	377	.....	377
Payments to States for the job opportunities and basic skills training program	94	.....	94	953	.....	953	839	.....	839
State legalization impact assistance grants	(* *)	.....	(* *)	358	.....	358	652	.....	652
Payments to States for the child care and development block grant	92	.....	92	933	.....	933	786	.....	786
Social services block grant	192	.....	192	2,797	.....	2,797	2,728	.....	2,728
Children and families services programs	409	.....	409	4,726	.....	4,726	4,306	.....	4,306
Payments to States for foster care and adoption assistance	304	.....	304	3,244	.....	3,244	3,030	.....	3,030
Other	10	.....	10	38	.....	38	1	.....	1
Total—Administration for children and families	2,370	.....	2,370	31,993	.....	31,993	31,354	.....	31,354
Administration on aging	61	.....	61	951	.....	951	859	.....	859
Departmental management	−10	.....	−10	275	.....	275	221	.....	221
Proprietary receipts from the public	.....	1,747	−1,747	.....	20,291	−20,291	.....	17,809	−17,809
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	.....	.....	.....	−36,988	.....	−36,988	−38,355	.....	−38,355
Payments for tax and other credits:									
Federal hospital insurance trust fund	−551	.....	−551	−4,504	.....	−4,504	−2,247	.....	−2,247
Total—Department of Health and Human Services	**27,741**	**1,748**	**25,994**	**323,371**	**20,296**	**303,075**	**296,714**	**17,813**	**278,901**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	19	11	8	185	132	53	162	137	25
Credit accounts:									
Federal housing administration fund	795	1,566	−771	7,001	8,117	−1,115	6,779	6,809	−30
Housing for the elderly or handicapped fund	−20	95	−114	485	693	−209	674	699	−25
Other	79	.....	79	635	.....	635	468	(* *)	468
Rent supplement payments	3	.....	3	145	.....	145	101	.....	101
Homeownership assistance	10	.....	10	117	.....	117	113	.....	113
Rental housing assistance	54	.....	54	655	.....	655	659	.....	659
Rental housing development grants	.....	.....	.....	(* *)	.....	(* *)	12	.....	12
Low-rent public housing	25	.....	25	662	.....	662	690	.....	690
Public housing grants	322	.....	322	3,780	.....	3,780	3,336	.....	3,336
College housing grants	1	.....	1	18	(* *)	18	18	.....	18
Lower income housing assistance	1,539	.....	1,539	10,588	.....	10,588	10,520	.....	10,520
Section 8 contract renewals	965	.....	965	5,521	.....	5,521	3,488	.....	3,488
Other	23	.....	23	189	.....	189	75	.....	75
Total—Housing programs	3,815	1,671	2,144	29,982	8,942	21,040	27,096	7,645	19,451
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	13	1	13	294	202	92	300	215	86
Payments for operation of low-income housing projects	279	.....	279	2,762	.....	2,762	2,584	.....	2,584
Community Partnerships Against Crime	14	.....	14	178	.....	178	160	.....	160
Other	4	.....	4	31	.....	31	1	.....	1
Total—Public and Indian Housing programs	310	1	310	3,266	202	3,064	3,046	215	2,831
Government National Mortgage Association:									
Management and liquidating functions fund	.....	.....	.....	(* *)	1	−1	(* *)	1	−1
Guarantees of mortgage-backed securities	54	41	13	372	827	−455	909	1,413	−504
Total—Government National Mortgage Association	54	41	13	372	828	−456	909	1,414	−505
Community Planning and Development:									
Community Development Grants	365	.....	365	4,333	.....	4,333	3,651	.....	3,651
Home investment partnerships program	118	.....	118	1,179	.....	1,179	782	.....	782
Other	30	8	22	334	125	209	294	142	152
Total—Community Planning and Development	513	8	505	5,845	125	5,721	4,728	142	4,585
Management and Administration	23	.....	23	465	.....	465	495	.....	495
Other	8	.....	8	65	.....	65	39	.....	39
Proprietary receipts from the public	.....	431	−431	.....	843	−843	.....	1,040	−1,040
Offsetting governmental receipts	.....	5	−5	.....	10	−10	.....	11	−11
Total—Department of Housing and Urban Development	**4,723**	**2,157**	**2,566**	**39,995**	**10,950**	**29,045**	**36,312**	**10,467**	**25,845**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	58	.....	58	715	.....	715	654	.....	654
Other	220	.....	220	576	.....	576	438	.....	438
Minerals Management Service	51	.....	51	663	.....	663	724	.....	724
Office of Surface Mining Reclamation and Enforcement	29	.....	29	313	.....	313	312	.....	312
Total—Land and minerals management	357	.....	357	2,267	.....	2,267	2,128	.....	2,128
Water and science:									
Bureau of Reclamation:									
Construction program	40	.....	40	301	.....	301	293	.....	293
Operation and maintenance	25	.....	25	258	.....	258	271	.....	271
Other	65	6	59	423	158	265	465	160	305
Central utah project	(* *)	.....	(* *)	32	.....	32	26	.....	26
United States Geological Survey	24	.....	24	553	.....	553	592	.....	592
Bureau of Mines	14	2	12	176	26	150	194	28	167
Total—Water and science	169	9	160	1,743	184	1,559	1,842	188	1,654
Fish and wildlife and parks:									
United States Fish and Wildlife Service	134	.....	134	1,249	.....	1,249	1,141	.....	1,141
National Biological Survey	23	.....	23	152	.....	152	110	.....	110
National Park Service	135	.....	135	1,561	.....	1,561	1,492	.....	1,492
Total—Fish and wildlife and parks	292	.....	292	2,962	.....	2,962	2,743	.....	2,743

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	158	.....	158	1,520	.....	1,520	1,430	.....	1,430
Indian tribal funds	−1	.....	−1	256	.....	256	276	.....	276
Other	34	1	33	426	11	415	412	10	402
Total—Bureau of Indian Affairs	191	1	190	2,202	11	2,190	2,118	10	2,108
Territorial and international affairs	88	.....	88	495	.....	495	343	.....	343
Departmental offices	5	.....	5	106	.....	106	128	.....	128
Proprietary receipts from the public	.....	191	−191	.....	1,871	−1,871	.....	1,938	−1,938
Intrabudgetary transactions	−47	.....	−47	−291	.....	−291	−265	.....	−265
Offsetting governmental receipts	.....	(* *)	(* *)	.....	3	−3	.....	(* *)	(* *)
Total—Department of the Interior	**1,053**	**201**	**853**	**9,485**	**2,070**	**7,415**	**9,037**	**2,138**	**8,900**
Department of Justice:									
Legal activities	211	.....	211	2,766	.....	2,766	2,476	.....	2,476
Federal Bureau of Investigation	138	.....	138	2,041	.....	2,041	2,106	.....	2,106
Drug Enforcement Administration	41	.....	41	788	.....	788	793	.....	793
Immigration and Naturalization Service	171	.....	171	1,800	.....	1,800	1,543	.....	1,543
Federal Prison System	253	10	244	2,876	128	2,748	2,445	118	2,327
Office of Justice Programs	76	.....	76	723	.....	723	835	.....	835
Other	121	.....	121	833	.....	833	597	.....	597
Intrabudgetary transactions	17	.....	17	−40	.....	−40	−36	.....	−36
Offsetting governmental receipts	.....	82	−82	.....	879	−879	.....	637	−637
Total—Department of Justice	**1,028**	**92**	**936**	**11,788**	**1,007**	**10,781**	**10,760**	**755**	**10,005**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	464	.....	464	4,690	.....	4,690	4,353	.....	4,353
Community Service Employment for Older Americans	44	.....	44	411	.....	411	385	.....	385
Federal unemployment benefits and allowances	17	.....	17	226	.....	226	162	.....	162
State unemployment insurance and employment service operations	−50	.....	−50	34	.....	34	246	.....	246
Payments to the unemployment trust fund	.....	.....	.....	.....	.....	.....	4	.....	4
Advances to the unemployment trust fund and other funds	375	.....	375	994	.....	994	3,021	.....	3,021
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,481	.....	1,481	21,628	.....	21,628	26,915	.....	26,915
State administrative expenses	285	.....	285	3,197	.....	3,197	3,100	.....	3,100
Federal administrative expenses	9	.....	9	190	.....	190	171	.....	171
Veterans employment and training	19	.....	19	186	.....	186	185	.....	185
Railroad unemployment insurance	5	.....	5	60	.....	60	67	.....	67
Other	2	.....	2	20	.....	20	20	.....	20
Total—Unemployment trust fund	1,801	.....	1,801	25,282	.....	25,282	30,458	.....	30,458
Other	9	.....	9	88	.....	88	94	.....	94
Total—Employment and Training Administration	2,661	.....	2,661	31,724	.....	31,724	38,722	.....	38,722
Pension Benefit Guaranty Corporation	78	221	−143	1,328	1,758	−430	1,129	1,514	−385
Employment Standards Administration:									
Salaries and expenses	22	.....	22	246	.....	246	236	.....	236
Special benefits	−372	.....	−372	81	.....	81	141	.....	141
Black lung disability trust fund	462	.....	462	987	.....	987	987	.....	987
Other	9	.....	9	134	.....	134	124	.....	124
Occupational Safety and Health Administration	22	.....	22	293	.....	293	295	.....	295
Bureau of Labor Statistics	26	.....	26	278	.....	278	288	.....	288
Other	41	.....	41	481	.....	481	485	.....	485
Proprietary receipts from the public	.....	(* *)	(* *)	.....	6	−6	.....	12	−12
Intrabudgetary transactions	−463	.....	−463	−1,620	.....	−1,620	−3,752	.....	−3,752
Total—Department of Labor	**2,487**	**222**	**2,265**	**33,934**	**1,765**	**32,169**	**38,656**	**1,526**	**37,130**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	103	.....	103	1,570	.....	1,570	1,824	.....	1,824
Acquisition and maintenance of buildings abroad	49	.....	49	536	.....	536	581	.....	581
Payment to Foreign Service retirement and disability fund	.....	.....	.....	267	.....	267	266	.....	266
Foreign Service retirement and disability fund	37	.....	37	447	.....	447	433	.....	433
Other	17	.....	17	452	.....	452	298	.....	298
Total—Administration of Foreign Affairs	206	.....	206	3,273	.....	3,273	3,403	.....	3,403
International organizations and Conferences	177	.....	177	1,542	.....	1,542	1,748	.....	1,748
Migration and refugee assistance	39	.....	39	705	.....	705	687	.....	687
Other	13	.....	13	148	.....	148	200	.....	200
Proprietary receipts from the public	.....	.....	.....	.....	(* *)	(* *)	.....	1	−1
Intrabudgetary transactions	(* *)	.....	(* *)	−320	.....	−320	−319	.....	−319
Total—Department of State	**435**	**.....**	**435**	**5,348**	**(* *)**	**5,347**	**5,718**	**1**	**5,718**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,146	.....	2,146	19,113	.....	19,113	18,639	.....	18,639
Other	15	.....	15	183	.....	183	168	.....	168
Other programs	18	.....	18	205	.....	205	245	.....	245
Total—Federal Highway Administration	2,179	.....	2,179	19,501	.....	19,501	19,052	.....	19,052
National Highway Traffic Safety Administration	23	.....	23	277	.....	277	261	.....	261
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	(* *)	.....	(* *)	806	.....	806	491	.....	491
Other	25	(* *)	25	241	10	231	361	19	342
Total—Federal Railroad Administration	25	(* *)	25	1,047	10	1,037	852	19	833
Federal Transit Administration:									
Formula grants	125	.....	125	751	.....	751	159	.....	159
Discretionary grants	160	.....	160	2,026	.....	2,026	1,652	.....	1,652
Other	38	.....	38	1,661	.....	1,661	1,972	.....	1,972
Total—Federal Transit Administration	323	.....	323	4,437	.....	4,437	3,782	.....	3,782
Federal Aviation Administration:									
Operations	63	.....	63	1,967	.....	1,967	2,363	.....	2,363
Airport and airway trust fund:									
Grants-in-aid for airports	228	.....	228	1,826	.....	1,826	1,620	.....	1,620
Facilities and equipment	319	.....	319	2,638	.....	2,638	2,378	.....	2,378
Research, engineering and development	26	.....	26	232	.....	232	226	.....	226
Operations	204	.....	204	2,546	.....	2,546	2,199	.....	2,199
Total—Airport and airway trust fund	777	.....	777	7,242	.....	7,242	6,423	.....	6,423
Other	(* *)	1	−1	1	3	−2	(* *)	2	−1
Total—Federal Aviation Administration	841	1	840	9,209	3	9,206	8,786	2	8,784
Coast Guard:									
Operating expenses	237	.....	237	2,559	.....	2,559	2,531	.....	2,531
Acquisition, construction, and improvements	21	.....	21	262	.....	262	373	.....	373
Retired pay	48	.....	48	547	.....	547	512	.....	512
Other	33	1	32	309	6	303	322	6	316
Total—Coast Guard	339	1	339	3,676	6	3,670	3,738	6	3,732
Maritime Administration	57	26	31	766	320	446	890	349	542
Other	19	3	17	356	11	345	378	12	366
Proprietary receipts from the public	.....	1	−1	.....	9	−9	.....	21	−21
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	19	.....	19
Offsetting governmental receipts	.....	33	−33	.....	134	−134	.....	123	−123
Total—Department of Transportation	**3,806**	**65**	**3,742**	**39,270**	**494**	**38,776**	**37,760**	**532**	**37,228**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	13	2	11	−2,445	22	−2,467	−1,313	13	−1,326
Other	36	.....	36	328	.....	328	274	.....	274
Financial Management Service:									
Salaries and expenses	−1	.....	−1	190	.....	190	216	.....	216
Payment to the Resolution Funding Corporation	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	69	.....	69	1,104	.....	1,104	504	.....	504
Net interest paid to loan guarantee financing accounts	1,764	.....	1,764	2,541	.....	2,541	992	.....	992
Other	5	.....	5	69	.....	69	139	.....	139
Total—Financial Management Service	1,837	.....	1,837	6,233	.....	6,233	4,180	.....	4,180
Federal Financing Bank	−109	.....	−109	3	.....	3	−1	.....	−1
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	24	.....	24	372	.....	372	383	.....	383
Internal revenue collections for Puerto Rico	15	.....	15	206	.....	206	201	.....	201
United States Customs Service	121	.....	121	1,781	.....	1,781	1,882	.....	1,882
Bureau of Engraving and Printing	−2	.....	−2	−20	.....	−20	−29	.....	−29
United States Mint	36	.....	36	56	.....	56	97	.....	97
Bureau of the Public Debt	49	.....	49	320	.....	320	303	.....	303
Internal Revenue Service:									
Processing, assistance, and management	89	.....	89	1,790	.....	1,790	1,810	.....	1,810
Tax law enforcement	407	.....	407	4,341	.....	4,341	3,910	.....	3,910
Information systems	119	.....	119	1,547	.....	1,547	1,302	.....	1,302
Payment where earned income credit exceeds liability for tax	167	.....	167	15,244	.....	15,244	10,950	.....	10,950
Health insurance supplement to earned income credit	.....	.....	.....	.....	.....	.....	773	.....	773
Refunding internal revenue collections, interest	129	.....	129	2,655	.....	2,655	3,068	.....	3,068
Other	(* *)	.....	(* *)	2	(* *)	2	−2	.....	−2
Total—Internal Revenue Service	910	.....	910	25,579	(* *)	25,579	21,810	.....	21,810
United States Secret Service	40	.....	40	528	.....	528	504	.....	504
Comptroller of the Currency	27	1	26	398	389	9	378	410	−31
Office of Thrift Supervison	11	1	10	156	155	1	175	164	11
Interest on the public debt:									
Public issues (accrual basis)	19,714	.....	19,714	234,241	.....	234,241	207,740	.....	207,740
Special issues (cash basis)	460	.....	460	98,173	.....	98,173	88,538	.....	88,538
Total—Interest on the public debt	20,174	.....	20,174	332,414	.....	332,414	296,278	.....	296,278
Other	7	.....	7	61	.....	61	55	.....	55
Proprietary receipts from the public	.....	1,829	−1,829	.....	5,493	−5,493	.....	3,775	−3,775
Intrabudgetary transactions	−1,424	.....	−1,424	−10,393	.....	−10,393	−12,400	.....	−12,400
Offsetting governmental receipts	.....	65	−65	.....	1,076	−1,076	.....	838	−838
Total—Department of the Treasury	**21,765**	**1,898**	**19,867**	**355,575**	**7,134**	**348,441**	**312,776**	**5,200**	**307,577**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,334	.....	1,334	15,933	.....	15,933	15,116	.....	15,116
Other	71	15	56	718	258	460	712	268	444
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	73	54	19	919	579	340	970	691	279
Loan guaranty revolving fund	24	45	−21	419	427	−8	410	535	−125
Other	−3	9	−12	150	130	20	315	205	110
Compensation and pensions	2,916	.....	2,916	17,939	.....	17,939	18,632	.....	18,632
Readjustment benefits	82	.....	82	1,191	.....	1,191	1,123	.....	1,123
Post-Vietnam era veterans education account	4	.....	4	58	.....	58	80	.....	80
Insurance funds:									
National service life	101	.....	101	1,249	.....	1,249	1,224	.....	1,224
United States government life	1	.....	1	18	.....	18	19	.....	19
Veterans special life	10	3	7	141	178	−37	128	176	−48
Other	8	.....	8	47	.....	47	9	.....	9
Total—Veterans Benefits Administration	3,216	110	3,106	22,131	1,313	20,817	22,909	1,607	21,302
Construction	58	.....	58	641	(* *)	641	695	(* *)	695
Departmental administration	48	.....	48	954	.....	954	904	.....	904
Proprietary receipts from the public:									
National service life	.....	21	−21	.....	272	−272	.....	335	−335
United States government life	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other	.....	72	−72	.....	746	−746	.....	696	−696
Intrabudgetary transactions	(* *)	.....	(* *)	−18	.....	−18	−29	.....	−29
Total—Department of Veterans Affairs	**4,727**	**219**	**4,508**	**40,358**	**2,589**	**37,769**	**40,307**	**2,906**	**37,401**
Environmental Protection Agency:									
Program and research operations	69	.....	69	892	.....	892	851	.....	851
Abatement, control, and compliance	69	.....	69	1,340	.....	1,340	1,290	.....	1,290
Water infrastructure financing	269	.....	269	2,455	.....	2,455	1,978	.....	1,978
Hazardous substance superfund	142	.....	142	1,472	.....	1,472	1,489	.....	1,489
Other	25	(* *)	25	701	1	701	709	3	706
Proprietary receipts from the public	.....	15	−15	.....	252	−252	.....	200	−200
Intrabudgetary transactions	.....	.....	.....	−250	.....	−250	−250	.....	−250
Offsetting governmental receipts	.....	1	−1	.....	9	−9	.....	9	−9
Total—Environmental Protection Agency	**575**	**16**	**559**	**6,610**	**262**	**6,349**	**6,067**	**212**	**5,855**
General Services Administration:									
Real property activities	317	.....	317	375	.....	375	155	.....	155
Personal property activities	−85	.....	−85	79	.....	79	−14	.....	−14
Other	1	.....	1	265	.....	265	206	.....	206
Proprietary receipts from the public	.....	10	−10	.....	11	−11	.....	14	−14
Total—General Services Administration	**233**	**10**	**223**	**719**	**11**	**708**	**347**	**14**	**334**
National Aeronautics and Space Administration:									
Human space flight	433	.....	433	3,528	.....	3,528	.....	.....	.....
Science, aeronautics and technology	395	.....	395	2,707	.....	2,707	.....	.....	.....
Mission support	200	.....	200	2,029	.....	2,029	.....	.....	.....
Research and development	84	.....	84	3,286	.....	3,286	6,758	.....	6,758
Space flight, control and data communications	57	.....	57	1,409	.....	1,409	4,899	.....	4,899
Construction of facilities	27	.....	27	305	.....	305	371	.....	371
Research and program management	1	.....	1	98	.....	98	1,650	.....	1,650
Other	2	.....	2	16	.....	16	16	.....	16
Total—National Aeronautics and Space Administration	**1,199**	.....	**1,199**	**13,377**	.....	**13,377**	**13,695**	.....	**13,695**
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	336	.....	336	4,040	.....	4,040	3,918	.....	3,918
Payment to civil service retirement and disability fund	19,950	.....	19,950	19,950	.....	19,950	19,698	.....	19,698
Civil service retirement and disability fund	3,229	.....	3,229	38,435	.....	38,435	36,364	.....	36,364
Employees life insurance fund	132	122	10	1,600	2,516	−916	1,367	2,517	−1,150
Employees and retired employees health benefits fund	1,353	1,507	−155	15,890	16,214	−324	15,471	16,121	−651
Other	−9	.....	−9	77	.....	77	148	.....	148
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	−19,950	.....	−19,950	−19,950	.....	−19,950	−19,698	.....	−19,698
Other	−3	.....	−3	−33	.....	−33	−34	.....	−34
Total—Office of Personnel Management	**5,038**	**1,630**	**3,409**	**60,009**	**18,730**	**41,279**	**57,234**	**18,638**	**38,596**

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	172	83	89	514	523	−10	584	405	179
Disaster loan fund	226	23	203	650	230	420	608	272	336
Other	1	1	(* *)	20	15	5	29	14	14
Other	−261	(* *)	−261	264	1	263	250	1	250
Total—Small Business Administration	**138**	**107**	**31**	**1,447**	**770**	**676**	**1,471**	**691**	**779**
Social Security Administration:									
Payments to Social Security trust funds	17	.....	17	5,476	.....	5,476	5,683	.....	5,683
Special benefits for disabled coal miners	58	.....	58	716	.....	716	772	.....	772
Supplemental security income program	4,498	.....	4,498	26,488	.....	26,488	28,281	.....	28,281
Office of the Inspector General	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,399	.....	24,399	288,622	.....	288,622	276,292	.....	276,292
Administrative expenses	170	.....	170	1,799	.....	1,799	1,875	.....	1,875
Payment to railroad retirement account	.....	.....	.....	4,052	.....	4,052	3,420	.....	3,420
Total—FOASI trust fund	24,569	.....	24,569	294,474	.....	294,474	281,586	.....	281,586
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,517	.....	3,517	40,242	.....	40,242	36,860	.....	36,860
Administrative expenses	89	.....	89	1,070	.....	1,070	1,018	.....	1,018
Payment to railroad retirement account	.....	.....	.....	68	.....	68	106	.....	106
Total—FDI trust fund	3,606	.....	3,606	41,380	.....	41,380	37,984	.....	37,984
Proprietary receipts from the public:									
On-budget	.....	197	−197	.....	825	−825	.....	800	−800
Off-budget	.....	(* *)	(* *)	.....	9	−9	.....	11	−11
Intrabudgetary transactions:									
Off-budget[2]	−16	.....	−16	−5,475	.....	−5,475	−5,678	.....	−5,678
Total—Social Security Administration	**32,731**	**197**	**32,534**	**363,060**	**835**	**362,226**	**346,628**	**811**	**345,817**
Other independent agencies:									
Board for International Broadcasting	24	.....	24	239	.....	239	213	.....	213
Corporation for National and Community Service	42	.....	42	424	.....	424	211	.....	211
Corporation for Public Broadcasting	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment	.....	.....	.....	714	.....	714	698	.....	698
Other	−1	.....	−1	7	12	−5	2	12	−10
Equal Employment Opportunity Commission	16	(* *)	16	235	1	234	230	1	229
Export-Import Bank of the United States	94	104	−10	1,224	1,277	−53	1,108	1,940	−832
Federal Communications Commission	−104	3	−107	57	51	6	91	43	49
Federal Deposit Insurance Corporation:									
Bank insurance fund	116	−1,001	1,118	2,454	9,371	−6,916	3,569	13,067	−9,498
Savings association insurance fund	2	157	−155	[3]45	[3]1,146	−1,101	25	1,222	−1,197
FSLIC resolution fund	26	56	−30	2,320	1,230	1,090	2,368	3,074	−706
Affordable housing and bank enterprise	2	.....	2	5	.....	5	4	.....	4
Total—Federal Deposit Insurance Corporation	146	−788	934	4,824	11,746	−6,922	5,967	17,363	−11,396
Federal Emergency Management Agency:									
Public enterprise funds	31	32	−1	815	353	462	375	452	−77
Disaster relief	111	.....	111	2,116	.....	2,116	3,743	.....	3,743
Emergency management planning and assistance	21	.....	21	284	.....	284	242	.....	242
Other	17	1	16	294	18	276	262	16	246
Federal Trade Commission	−8	.....	−8	31	.....	31	69	.....	69
Interstate Commerce Commission	2	.....	2	37	.....	37	43	.....	43
Legal Services Corporation	32	.....	32	429	.....	429	375	.....	375
National Archives and Records Administration	8	(* *)	8	220	1	219	261	(* *)	261
National Credit Union Administration:									
Credit union share insurance fund	−23	3	−26	5	302	−297	−45	237	−282
Central liquidity facility	−5	.....	−5	10	10	(* *)	59	59	(* *)
Other	28	1	27	28	5	22	45	50	−5

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	17	.....	17	175	.....	175	176	.....	176
National Endowment for the Humanities	18	.....	18	180	.....	180	178	.....	178
National Labor Relations Board	12	.....	12	174	.....	174	173	.....	173
National Science Foundation	310	.....	310	2,847	.....	2,847	2,642	.....	2,642
Nuclear Regulatory Commission	41	−1	42	530	502	28	545	500	46
Panama Canal Commission	55	52	3	575	622	−47	542	565	−23
Postal Service:									
Public enterprise funds (off-budget)	7,859	4,599	3,260	52,975	54,943	−1,969	50,896	49,793	1,103
Payment to the Postal Service fund	.....	.....	.....	130	.....	130	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	20	.....	20	251	.....	251	269	.....	269
Federal payments to the railroad retirement accounts	(* *)	.....	(* *)	225	.....	225	440	.....	440
Rail industry pension fund:									
Benefit payments	238	.....	238	2,825	.....	2,825	2,850	.....	2,850
Advances from FOASDI fund	−92	.....	−92	−1,099	.....	−1,099	−1,085	.....	−1,085
OASDI certifications	92	.....	92	1,099	.....	1,099	1,085	.....	1,085
Administrative expenses	6	.....	6	71	.....	71	70	.....	70
Interest on refunds of taxes	10	.....	10	28	.....	28	15	.....	15
Other	(* *)	.....	(* *)	6	.....	6	6	.....	6
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	.....	.....	.....	−4,120	.....	−4,120	−3,526	.....	−3,526
Other	.....	.....	.....	2	.....	2	−208	.....	−208
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	90	.....	90	94	.....	94
Interest on refund of taxes	(* *)	.....	(* *)	1	.....	1	1	.....	1
Railroad Social Security equivalent benefit account:									
Benefit payments	406	.....	406	4,891	.....	4,891	4,761	.....	4,761
Interest on refund of taxes	8	.....	8	10	.....	10	3	.....	3
Other	(* *)	.....	(* *)	2	.....	2	3	.....	3
Total—Railroad Retirement Board	695	.....	695	4,282	.....	4,282	4,780	.....	4,780
Resolution Trust Corporation	125	670	−545	4,559	15,195	−10,636	19,494	15,356	4,138
Securities and Exchange Commission	8	.....	8	122	.....	122	68	.....	68
Smithsonian Institution	41	.....	41	432	.....	432	422	.....	422
Tennessee Valley Authority	690	752	−62	9,169	7,855	1,313	9,572	8,362	1,210
United States Information Agency	119	(* *)	119	1,160	(* *)	1,160	1,165	(* *)	1,165
Other	148	131	17	2,751	1,999	752	2,534	[1]1,761	773
Total—Other independent agencies	**10,568**	**5,558**	**5,010**	**92,338**	**94,893**	**−2,555**	**107,540**	**96,510**	**11,030**
Undistributed offsetting receipts:									
Other interest	.....	(* *)	(* *)	.....	1	−1	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of Defense—Civil:									
Military retirement fund	−1,000	.....	−1,000	−12,238	.....	−12,238	−12,808	.....	−12,808
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	−153	.....	−153	−1,824	.....	−1,824	−1,846	.....	−1,846
Postal Service employer contributions	−48	.....	−48	−564	.....	−564	−514	.....	−514
Payments for military service credits	.....	.....	.....	−61	.....	−61	−80	.....	−80
Department of State:									
Foreign Service retirement and disability fund	−8	.....	−8	−111	.....	−111	−106	.....	−106
Office of Personnel Management:									
Civil service retirement and disability fund	−4,025	.....	−4,025	−13,162	.....	−13,162	−13,006	.....	−13,006
Social Security administration (off-budget):									
Federal old-age and survivors Insurance trust fund:									
Federal employer contributions	−446	.....	−446	−5,209	.....	−5,209	−5,483	.....	−5,483
Payments for military service credits	.....	.....	.....	−225	.....	−225	−304	.....	−304
Federal disability insurance trust fund:									
Federal employer contributions	−80	.....	−80	−931	.....	−931	−589	.....	−589
Payments for military service credits	.....	.....	.....	−67	.....	−67	−33	.....	−33
Independent agencies:									
Court of veterans appeals retirement fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	−5,760	.....	−5,760	−34,392	.....	−34,392	−34,770	.....	−34,770

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(* *)	.....	(* *)	−20	.....	−20	−19	.....	−19
Department of Defense—Civil:									
Corps of Engineers	(* *)	.....	(* *)	−46	.....	−46	−21	.....	−21
Military retirement fund	82	.....	82	−10,915	.....	−10,915	−10,143	.....	−10,143
Education benefits fund	(* *)	.....	(* *)	−40	.....	−40	−48	.....	−48
Soldiers' and airmen's home permanent fund	(* *)	.....	(* *)	−9	.....	−9	−9	.....	−9
Other	−1	.....	−1	−2	.....	−2	−1	.....	−1
Department of Health and Human Services:									
Federal hospital insurance trust fund	−22	.....	−22	−10,870	.....	−10,870	−10,593	.....	−10,593
Federal supplementary medical insurance trust fund	−88	.....	−88	−1,935	.....	−1,935	−2,116	.....	−2,116
Department of Labor:									
Unemployment trust fund	−14	.....	−14	−2,707	.....	−2,707	−2,515	.....	−2,515
Department of State:									
Foreign Service retirement and disability fund	(* *)	.....	(* *)	−612	.....	−612	−570	.....	−570
Department of Transportation:									
Highway trust fund	−20	.....	−20	−1,168	.....	−1,168	−1,438	.....	−1,438
Airport and airway trust fund	−7	.....	−7	−757	.....	−757	−837	.....	−837
Oil spill liability trust fund	(* *)	.....	(* *)	−63	.....	−63	−36	.....	−36
Department of Veterans Affairs:									
National service life insurance fund	−2	.....	−2	−1,074	.....	−1,074	−1,080	.....	−1,080
United States government life insurance Fund	(* *)	.....	(* *)	−9	.....	−9	−10	.....	−10
Environmental Protection Agency	(* *)	.....	(* *)	−51	.....	−51	−27	.....	−27
National Aeronautics and Space Administration	(* *)	.....	(* *)	−1	.....	−1	−1	.....	−1
Office of Personnel Management:									
Civil service retirement and disability fund	−26	.....	−26	−28,056	.....	−28,056	−26,139	.....	−26,139
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund	−47	.....	−47	−31,417	.....	−31,417	−28,505	.....	−28,505
Federal disability insurance trust fund	−11	.....	−11	−1,888	.....	−1,888	−698	.....	−698
Independent agencies:									
Railroad Retirement Board	−148	.....	−148	−1,033	.....	−1,033	−587	.....	−587
Other	(* *)	.....	(* *)	−24	.....	−24	−17	.....	−17
Other	−6	.....	−6	−479	.....	−479	−287	.....	−287
Total—Interest received by trust funds	−311	.....	−311	−93,176	.....	−93,176	−85,697	.....	−85,697
Rents and royalties on the outer continental shelf lands	.....	36	−36	.....	2,418	−2,418	.....	3,001	−3,001
Spectrum auction proceeds	.....	.....	.....	.....	7,644	−7,644	.....	.....	.....
Total—Undistributed offsetting receipts	−6,071	36	−6,107	−127,568	10,063	−137,631	−120,468	3,002	−123,469
Total outlays	155,167	19,234	135,933	1,728,140	213,751	1,514,389	1,661,182	200,629	1,460,553
Total on-budget	119,733	14,635	105,098	1,384,522	158,799	1,225,724	1,332,006	150,825	1,181,181
Total off-budget	35,434	4,599	30,836	343,618	54,953	288,665	329,176	49,804	279,372
Total surplus (+) or deficit			+7,286			−163,813			−203,102
Total on-budget			+7,412			−226,228			−258,756
Total off-budget			−126			+62,415			+55,654

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	52,406	48,973
Intrabudgetary transactions	224,071	220,004
Governmental receipts	10,277	2,140
Total receipts offset against outlays	286,755	271,117

[1]Includes prior period adjustments to reflect erroneous reporting by the Department of the Navy.

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3]Includes an adjustment in June 1995 of $51 million to record a reduction in receipts and outlays for funds collected by FDIC and subsequently disbursed to FICO.

[4]Outlays have been decreased in September 1994 by $92 million and $76 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

... No Transactions.

(* *) Less than $500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1995 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	3,227	281,233	281,261	4,677,750	4,955,756	4,958,983
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	3,227	281,233	281,261	4,692,750	4,970,756	4,973,983
Plus premium on public debt securities	−8	−97	−40	1,333	1,243	1,236
Less discount on public debt securities	−370	2,601	−7,766	78,631	81,602	81,231
Total public debt securities net of Premium and discount	3,590	278,535	288,987	4,615,453	4,890,399	4,893,989
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	−60	−1,224	3,308	28,185	27,022	26,962
Total federal securities	3,530	277,312	292,295	4,643,638	4,917,420	4,920,950
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	10,525	107,440	96,600	1,213,360	1,310,275	1,320,800
Less discount on federal securities held as investments of government accounts	377	1,416	−10,999	[1]1,772	2,811	3,188
Net federal securities held as investments of government accounts	10,148	106,024	107,599	1,211,588	1,307,464	1,317,612
Total borrowing from the public	−6,618	171,288	184,696	3,432,050	3,609,956	3,603,338
Accrued interest payable to the public	14,767	7,324	−531	43,287	35,844	50,611
Allocations of special drawing rights	68	191	240	7,189	7,313	7,380
Deposit funds	−187	853	1,078	7,327	8,367	8,180
Miscellaneous liability accounts (includes checks Outstanding etc.)	3,613	−124	1,709	4,938	1,200	4,813
Total liability accounts	**11,643**	**179,531**	**187,192**	**3,494,792**	**3,662,680**	**3,674,323**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[2]						
Federal Reserve account	3,853	1,772	−10,441	6,848	4,767	8,620
Tax and loan note accounts	15,966	235	−6,123	29,094	13,363	29,329
Balance	19,820	2,007	−16,564	35,942	18,129	37,949
Special drawing rights:						
Total holdings	−111	1,064	768	9,971	11,146	11,035
SDR certificates issued to Federal Reserve banks	350	−2,150	.....	−8,018	−10,518	−10,168
Balance	239	−1,086	768	1,953	628	867
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	367	1,033	1,299	7,163	7,829	8,196
Letter of credit issued to IMF	72	−392	−409	−25,923	−26,387	−26,315
Dollar deposits with the IMF	2	−9	2	−96	−108	−105
Receivable/Payable (−) for interim maintenance of value adjustments	−231	1,982	−927	−837	1,376	1,145
Balance	211	2,614	−35	12,069	14,472	14,682
Loans to International Monetary Fund	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	−3,633	9,109	−993	21,416	34,158	30,525
Total cash and monetary assets	16,637	12,644	−16,824	71,379	67,387	84,024
Net activity, guaranteed loan financing	178	−2,908	−3,486	−9,806	−12,892	−12,714
Net activity, direct loan financing	966	7,005	5,864	12,726	18,766	19,732
Miscellaneous asset accounts	1,204	−302	−749	−1,386	−2,891	−1,688
Total asset accounts	**18,984**	**16,439**	**−15,195**	**72,914**	**70,369**	**89,353**
Excess of liabilities (+) or assets (−)	**−7,341**	**+163,091**	**+202,388**	**+3,421,878**	**+3,592,311**	**+3,584,970**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	55	722	715	.....	667	722
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**−7,286**	**+163,813**	**+203,102**	**+3,421,878**	**+3,592,977**	**+3,585,691**

[1]Includes an increase of $87 million and $2 million in September 1994 to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectivaly.

[2]Major sources of information used to determina Treasury's operating cash Income include Federal Reserva Banks, tha Treasury Regional Finance Centers, the Internal Ravenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(* *) Less than $500,000

Nota: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1995 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,592,478	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	−167	−268	526
Excess of liabilities beginning of period (current basis)	3,592,311	3,421,878	3,219,491
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal yr	−7,286	163,813	203,102
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	−7,286	163,813	203,102
Total-on-budget (Table 2)	−7,412	226,228	258,756
Total-off-budget (Table 2)	126	−62,415	−55,654
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−55	−722	−693
Profit on sale of gold	.....	(* *)	−21
Total-transactions not applied to current year's Surplus or deficit	−55	−722	−715
Excess of liabilities close of period	**3,584,970**	**3,584,970**	**3,421,878**

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 1995 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	.....	−32	−494	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	.....	.....	(* *)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	4	−25	−101	112	83	87
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration	.....	.....	−547	.....	.....	.....
Coast Guard:						
Family housing mortgages	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	−1	7	184	181	182
Independent agencies:						
Farm Credit System Financial Assistance Corporation	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	.....	−4	−3	298	295	295
Tennessee Valley Authority	−65	−1,162	4,446	26,121	25,025	24,960
Total, agency securities	**−60**	**−1,224**	**3,308**	**28,185**	**27,022**	**26,962**

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1995 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	8	375	413	413	780	788
Agency for International Development:						
International Debt Reduction	20	20	−33	315	315	335
Housing and other credit guaranty programs	.....	.....	.....	125	125	125
Private sector revolving fund	.....	.....	1	1	1	1
Overseas Private Investment Corporation	.....	37	8	16	52	52
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund	.....	.....	−113	.....	.....	.....
Commodity Credit Corporation	−147	−9,922	−7,837	16,909	7,134	6,987
Agricultural credit insurance fund	−675	−2,423	−1,739	4,028	2,280	1,605
Natural Resources Conservation Service	.....	.....	.....	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	20	473	102	8,193	8,646	8,666
Rural Telephone Bank	−4	78	−216	586	667	664
Rural development insurance fund	(* *)	715	411	2,091	2,806	2,806
Rural communication development fund	.....	.....	.....	25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	−174	856	1,587	4,497	5,527	5,353
Self-help housing land development fund	−1	(* *)	(* *)	(* *)	1	(* *)
Rural Business and Cooperative Development Service:						
Rural development loan fund	.....	40	16	21	61	61
Rural economic development loan fund	.....	11	12	19	30	30
Foreign Agricultural Service	−117	−20	390	583	680	563
Department of Education:						
Federal direct student loan program	−235	4,634	433	433	5,302	5,067
Federal family education loan program	−471	−471	−453	1,605	1,605	1,134
College housing and academic facilities fund	−2	22	8	162	187	184
College housing loans	−51	−51	−50	411	411	360
Department of Energy:						
Isotope production and distribution fund	.....	−14	1	14	.....	.....
Bonneville power administration fund	−238	−53	285	2,617	2,802	2,563
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	885	864	783	783	762	1,647
Housing for the elderly and handicapped	.....	−770	−475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	−20	−115	25	135	40	20
Department of the Interior:						
Bureau of Reclamation Loans	1	6	6	11	16	17
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	−6	2	9	26	34	28
Department of Justice:						
Federal prison industries, incorporated	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	12	32	.....	.....	21	32
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	.....	−1	1	1	(* *)	(* *)
Amtrak corridor improvement loans	.....	(* *)	.....	2	3	3
Other	.....	.....	.....	(* *)	(* *)	(* *)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Minority business resource center fund	−12	2	6	13	27	15
Department of the Treasury:						
Federal Financing Bank revolving fund	−2,479	−25,060	−19,972	94,357	71,776	69,297
Department of Veterans Affairs:						
Guaranty and indemnity fund	−465	121	98	181	767	302
Loan guaranty revolving fund	−738	165	247	1,107	2,011	1,272
Direct loan revolving fund	(* *)	(* *)	(* *)	1	1	1
Native american veteran housing fund	−6	6	1	1	13	7
Vocational rehabilitation revolving fund	.....	(* *)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1995 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	(* *)	11	14	26	37	37
Small Business Administration:						
Business loan and revolving fund	.....	49	112	293	342	342
Disaster loan fund	.....	1,003	3,974	6,996	7,999	7,999
Independent agencies:						
District of Columbia	.....	147	.....	.....	147	147
Export-Import Bank of the United States	2	33	2,246	2,632	2,663	2,665
Federal Emergency Management Agency:						
National insurance development fund	.....	265	.....	3	268	268
Disaster assistance loan fund	−16	138	45	84	238	222
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund	.....	.....	9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	254	46	92	2,781	2,574	2,828
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Other	(* *)	.....	.....	.....	(* *)	.....
Total agency borrowing from the Treasury financed through public debt securities issued	**−4,656**	**−28,750**	**−19,554**	**163,642**	**139,549**	**134,892**
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	−53	−292	−298	3,785	3,546	3,493
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	−220	−4,593	−2,845	6,063	1,690	1,470
Rural Utilities Service:						
Rural electrification and telephone revolving fund	−1	−41	−337	21,916	21,875	21,875
Rural development insurance fund	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	−319	−2,691	−1,645	24,391	22,019	21,700
Department of Defense:						
Department of the Navy	.....	.....	.....	1,624	1,624	1,624
Defense agencies	.....	−47	−49	−145	−192	−192
Department of Education:						
Federal family education loan program	.....	.....	−4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	(* *)	−30	−21	63	33	33
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	.....	−58	−54	1,747	1,689	1,689
Community Development Grants	−3	−21	−21	110	92	89
Department of Interior:						
Territorial and international affairs	.....	−1	−1	22	21	21
Department of Transportation:						
Federal Railroad Administration	(* *)	(* *)	−2	15	15	14
Federal Transit Administration	.....	−665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service	.....	.....	−30	.....	.....	.....
General Services Administration:						
Federal buildings fund	−3	113	344	1,780	1,896	1,893
Small Business Administration:						
Business loan fund	−8	−219	−89	581	370	361
Independent agencies:						
Export-Import Bank of the United States	−140	−1,420	−1,868	3,926	2,646	2,506
Pennsylvania Avenue Development Corporation	12	124	100	250	361	374
Postal Service	−1,350	−1,708	−758	8,973	8,615	7,265
Resolution Trust Corporation	−395	−13,311	−5,169	26,519	13,604	13,209
Tennessee Valley Authority	.....	−200	−2,925	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	**−2,479**	**−25,061**	**−19,972**	**109,360**	**86,778**	**84,298**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1995 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	−1	.....	.....	.....	1	.....
Department of Commerce	4	7	3	13	15	20
Department of Defense—Military:						
Defense cooperation account	.....	−4	−4	5	1	1
Department of Energy	−86	424	446	4,527	5,036	4,951
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	1,220	936	528	5,742	5,458	6,678
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	.....	.....	−9	.....	.....	.....
Agency securities	.....	−1	−4	16	15	15
Guarantees of mortgage-backed securities:						
Public debt securities	19	497	492	3,713	4,191	4,210
Agency securities	.....	.....	(* *)	1	1	1
Other	−16	16	2	193	225	209
Department of the Interior	32	708	214	2,722	3,399	3,431
Department of Labor	143	466	−11,260	5,330	5,653	5,796
Department of Transportation	−558	−492	93	974	1,039	481
Department of the Treasury	−384	−4,893	1,679	7,452	2,943	2,559
Department of Veterans Affairs:						
Canteen service revolving fund	−3	1	−1	37	41	38
Veterans reopened insurance fund	−4	2	5	524	530	526
Servicemen's group life insurance fund	.....	−38	−109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	−131	78	−19	57	267	135
Federal Deposit Insurance Corporation:						
Bank insurance fund	−1,095	7,045	9,647	13,972	22,112	21,017
Savings association insurance fund	155	1,107	1,209	2,493	3,444	3,600
FSLIC resolution fund	30	−1,122	821	1,649	497	528
Federal Emergency Management Agency:						
National flood insurance fund	.....	−200	129	200	.....	.....
National Credit Union Administration	−4	273	288	3,052	3,329	3,325
Postal Service	−4,799	−21	−1,756	1,271	6,049	1,249
Tennessee Valley Authority	.....	−2,712	502	3,954	1,242	1,242
Other	−4	227	322	[1]1,195	1,426	1,422
Other	304	352	−89	2,626	2,674	2,978
Total public debt securities	−5,178	2,656	3,133	61,743	69,577	64,399
Total agency securities	.....	−1	−4	17	16	16
Total Federal funds	**−5,178**	**2,655**	**3,130**	**61,760**	**69,593**	**64,415**
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	9	2	4	13	13
United States Tax Court	.....	(* *)	(* *)	5	5	5
Other	(* *)	5	(* *)	27	31	31
The Judiciary:						
Judicial retirement funds	−2	42	32	245	288	287
Department of Agriculture	−9	37	269	273	319	310
Department of Commerce	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	−27	−78	−82	763	713	685
Other	(* *)	−69	6	157	88	88
Department of Defense—Civil:						
Military retirement fund	−1,358	7,596	8,677	105,367	114,320	112,963
Other	−32	188	94	1,307	1,527	1,495

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1995 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	−1,067	1,149	2,637	128,716	130,931	129,864
Federal supplementary medical insurance trust fund	−4,160	−7,975	−1,779	21,489	17,673	13,513
Other	9	156	177	836	983	992
Department of the Interior	−56	81	50	234	371	315
Department of Justice	−58	.....	.....	.....	58	.....
Department of Labor:						
Unemployment trust fund	−1,518	7,354	3,181	39,788	48,660	47,141
Other	32	17	7	59	45	77
Department of State:						
Foreign Service retirement and disability fund	−26	622	518	7,179	7,827	7,801
Other	2	−20	12	50	27	29
Department of Transportation:						
Highway trust fund	−314	837	−4,310	17,694	18,846	18,531
Airport and airway trust fund	−402	−1,061	−465	12,206	11,547	11,145
Other	−12	197	8	1,683	1,891	1,880
Department of the Treasury	−25	−12	38	247	261	235
Department of Veterans Affairs:						
General post fund, national homes	.....	−3	(* *)	38	36	36
National service life insurance	−75	101	186	11,852	12,028	11,954
United States government life Insurance Fund	−1	−9	−9	115	107	106
Veterans special life insurance fund	−8	37	47	1,509	1,554	1,546
Environmental Protection Agency	−44	994	773	6,250	7,288	7,243
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	21,166	27,237	27,184	338,889	344,960	366,126
Employees life insurance fund	−10	910	1,241	14,929	15,849	15,839
Employees and retired employees health benefits fund	137	316	778	7,573	7,752	7,890
Social Security Administration:						
Federal old-age and survivors insurance trust fund	2,003	34,522	57,915	413,425	445,944	447,947
Federal disability insurance trust fund	1,079	29,125	−4,137	6,100	34,146	35,225
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	1	1	1	53	54	54
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	16
Railroad Retirement Board	378	2,237	242	12,203	14,063	14,440
Other	102	241	179	[1]304	443	544
Total public debt securities	15,703	104,784	93,470	1,151,601	1,240,682	1,256,385
Total trust funds	**15,703**	**104,784**	**93,470**	**1,151,601**	**1,240,682**	**1,256,385**
Grand total	**10,525**	**107,440**	**96,600**	**1,213,360**	**1,310,275**	**1,320,800**

[1]Investments have been increased in September 1994 by $179 million and $77 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

... No Transactions

(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729	61,457	42,819	44,122	60,909	590,157	543,055
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193	35,876	3,397	2,501	32,989	157,088	140,385
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226	40,605	34,514	34,914	39,304	451,046	428,810
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601	320	1,636	4,454	235	28,878	28,004
Other retirement contributions	351	352	420	383	357	413	354	355	416	349	436	364	4,550	4,661
Excise taxes	4,272	5,518	4,706	4,555	3,485	5,143	4,602	4,770	4,897	5,074	4,757	5,706	57,485	55,225
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339	1,040	1,037	1,500	1,289	14,764	15,225
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471	1,583	1,603	1,794	1,634	19,300	20,099
Miscellaneous receipts	2,300	2,811	1,256	1,839	2,131	3,612	3,774	2,719	1,674	2,320	2,081	789	27,306	21,988
Total—Receipts this year	**89,024**	**87,673**	**130,810**	**131,801**	**82,544**	**92,532**	**165,392**	**90,405**	**147,868**	**92,749**	**96,560**	**143,219**	**1,350,576**	.....
(On-budget)	**65,384**	**62,083**	**103,860**	**101,036**	**54,405**	**61,970**	**126,170**	**61,027**	**115,998**	**65,788**	**69,264**	**112,510**	**999,496**	.....
(Off-budget)	**23,639**	**25,590**	**26,950**	**30,765**	**28,139**	**30,562**	**39,222**	**29,378**	**31,870**	**26,961**	**27,296**	**30,710**	**351,080**	.....
Total—Receipts prior year	*78,662*	*83,102*	*125,403*	*122,961*	*73,186*	*93,107*	*141,321*	*83,541*	*138,119*	*84,822*	*97,333*	*135,894*	.....	*1,257,451*
(On budget)	*55,858*	*58,695*	*99,709*	*94,390*	*47,191*	*64,611*	*104,306*	*55,361*	*106,008*	*60,141*	*70,944*	*105,211*	.....	*922,425*
(Off budget)	*22,804*	*24,407*	*25,694*	*28,571*	*25,995*	*28,497*	*37,015*	*28,179*	*32,110*	*24,681*	*26,389*	*30,683*	.....	*335,026*
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191	185	225	178	199	2,621	2,552
The Judiciary	184	169	303	214	188	348	202	200	336	198	339	221	2,903	2,659
Executive Office of the President	18	17	26	21	15	16	18	15	14	22	15	17	213	229
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227	172	−34	35	−23	4,952	6,306
International Development Assistance	726	367	443	471	427	327	575	296	233	638	325	729	5,557	4,445
Other	−381	452	18	94	133	−372	−749	498	265	−565	1,125	136	654	−239
Department of Agriculture:														
Defenseredit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	−44	−646	−689	−774	−403	7,125	12,007
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155	4,139	4,167	3,354	4,182	49,542	48,746
Department of Commerce	305	300	304	308	262	291	227	287	286	356	253	224	3,403	2,915
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,293	3,391	5,920	8,537	3,138	5,826	8,405	3,831	5,955	8,097	70,807	73,137
Operation and maintenance	6,118	7,837	7,422	6,856	7,575	8,078	6,749	7,170	7,633	6,453	8,201	10,758	90,851	87,880
Procurement	4,254	4,754	4,824	5,104	4,722	4,888	4,399	3,289	4,513	3,910	4,892	5,434	54,984	61,769
Research, development, test, and evaluation	2,501	2,896	3,248	2,798	2,678	3,444	2,417	2,965	2,891	2,441	3,160	3,271	34,710	34,786
Military construction	425	537	436	575	505	719	514	564	531	629	673	719	6,826	4,979
Family housing	247	242	305	277	275	324	267	305	334	272	315	409	3,570	3,316
Revolving and management funds	147	−311	942	−757	−1,373	78	−251	990	892	−242	504	−1,128	−509	3,620
Other	275	−222	381	298	368	−90	−405	611	594	−166	−800	−2,518	−1,675	−841
Total Military	17,680	21,435	25,851	18,542	20,670	25,977	16,828	21,720	25,792	17,127	22,900	25,041	259,565	268,646
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621	2,639	2,616	2,780	2,759	31,664	30,407
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406	2,630	1,286	3,862	2,956	31,321	24,699
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353	1,580	1,366	1,334	1,870	17,618	17,840
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802	1,893	1,696	1,856	1,759	20,982	19,760
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637	8,277	6,573	8,117	7,382	89,070	82,034
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394	11,440	8,157	10,770	10,271	114,883	102,770
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701	5,985	5,536	5,922	5,903	65,213	59,724
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815	4,466	3,722	1,151	557	41,490	40,589
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858	2,443	2,341	2,827	2,370	31,993	31,354
Other	−4,508	−4,490	−4,473	−6,540	−5,462	−6,021	−7,083	−5,415	−5,969	−5,319	−3,030	−2,248	−60,557	−57,330
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843	2,795	2,285	2,196	2,566	29,045	25,845
Department of the Interior	883	582	557	567	553	671	499	574	482	563	632	853	7,415	6,900
Department of Justice	908	818	749	1,094	730	915	920	774	875	1,172	890	936	10,781	10,005
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062	2,008	2,011	2,129	1,801	25,282	30,458
Other	702	−170	469	653	621	331	768	679	863	740	766	464	6,888	6,672
Department of State	488	841	664	201	488	411	371	335	397	325	392	435	5,347	5,718
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810	1,829	1,723	1,707	2,161	19,296	18,807

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383	1,596	1,626	1,681	1,581	19,480	18,421
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769	59,355	20,946	22,302	20,174	332,414	296,278
Other	34	−308	1,336	145	3,010	4,375	3,732	2,476	496	606	431	−307	16,027	11,299
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518	2,904	99	1,556	2,916	17,939	18,632
National service life	64	70	83	71	79	106	94	81	86	81	81	80	978	888
United States government life	1	1	2	1	1	2	1	1	2	2	2	1	18	19
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584	1,548	1,402	1,623	1,512	18,835	17,862
Environmental Protection Agency	438	474	538	520	429	678	493	571	542	493	615	559	6,349	5,855
General Services Administration	−651	639	462	−717	431	544	−767	540	387	−684	299	223	708	334
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245	1,166	1,032	1,236	1,199	13,377	13,695
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431	3,647	3,557	3,482	3,409	41,279	38,596
Small Business Administration	65	145	64	58	64	77	53	55	59	14	−6	31	678	779
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525	28,479	24,442	24,450	24,569	294,474	281,586
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476	3,576	3,557	3,499	3,606	41,380	37,984
Other	287	2,157	4,079	78	2,201	4,255	126	2,219	4,193	314	2,105	4,359	26,372	26,247
Independent agencies:														
Fed. Deposit ins. Corp.:														
Bank insurance fund	−127	−208	−496	−1,193	−1,977	−536	−305	−398	−2,195	194	−791	1,118	−6,916	−9,498
Savings association insurance fund	−2	−13	(* *)	−91	−361	−37	−15	−24	−381	−19	−2	−155	−1,101	−1,197
FSLIC resolution fund	−87	430	33	−149	331	−16	−14	416	−270	−69	517	−30	1,090	−706
Affordable housing and bank enterprise	(* *)	.....	1	1	.....	1	(* *)	(* *)	(* *)	(* *)	(* *)	2	5	4
Postal Service:														
Public enterprise funds (off-budget)	−467	−326	101	−396	−494	−1,268	−706	−602	186	−188	−1,069	3,260	−1,969	1,103
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23	(* *)	.....	23	.....	.....	130	130
Resolution Trust Corporation	−471	−1,502	−2,001	−1,078	−699	−348	−436	−1,024	−521	−906	−1,105	−545	−10,636	4,138
Tennessee Valley Authority	265	239	119	142	92	42	24	156	139	111	48	−62	1,313	1,210
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244	−2,273	1,749	1,563	1,423	15,528	15,845
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,442	−2,416	−2,564	−2,557	−2,491	−2,671	−2,554	−2,590	−2,696	−2,901	−2,750	−5,760	−34,392	−34,770
Interest received by trust funds	−611	−5,727	−38,216	−95	−634	−251	−596	−5,524	−39,948	−129	−1,134	−311	−93,176	−85,697
Rents and royalties on outer continental shelf lands	−154	−160	−106	−353	−197	−158	43	−366	−431	−228	−272	−36	−2,418	−3,001
Other	(* *)	(* *)	(* *)	.....	.....	.....	−610	.....	(* *)	−7,034	(* *)	(* *)	−7,645	(* *)
Totals this year:														
Total outlays	**120,365**	**124,915**	**135,613**	**116,166**	**120,899**	**143,074**	**115,673**	**129,958**	**135,054**	**106,328**	**130,411**	**135,933**	**1,514,389**	.....
(On-budget)	**95,307**	**99,464**	**124,316**	**90,883**	**94,421**	**117,123**	**90,628**	**103,184**	**120,236**	**80,931**	**104,134**	**105,098**	**1,225,724**	.....
(Off-budget)	**25,059**	**25,452**	**11,297**	**25,282**	**26,478**	**25,951**	**25,045**	**26,773**	**14,818**	**25,397**	**26,277**	**30,836**	**288,665**	.....
Total surplus (+) or deficit (−)	**−31,342**	**−37,242**	**−4,803**	**+15,635**	**−38,355**	**−50,543**	**+49,720**	**−39,553**	**+12,814**	**−13,579**	**−33,851**	**+7,286**	**−163,813**	.....
(On-budget)	**−29,922**	**−37,381**	**−20,456**	**+10,152**	**−40,016**	**−55,153**	**+35,542**	**−42,157**	**−4,237**	**−15,143**	**−34,870**	**+7,412**	**−226,228**	.....
(Off-budget)	**−1,420**	**+138**	**+15,653**	**+5,483**	**+1,661**	**+4,610**	**+14,178**	**+2,604**	**+17,051**	**+1,564**	**+1,019**	**−126**	**+62,415**	.....
Total borrowing from the public	**32,457**	**40,528**	**−13,316**	**13,337**	**38,964**	**13,645**	**−27,638**	**44,740**	**8,491**	**10,627**	**16,071**	**−6,618**	**171,288**	**184,696**
Total-outlays prior year	*124,085*	*121,483*	*133,108*	*107,713*	*114,752*	*125,422*	*123,867*	*115,597*	*123,269*	*118,020*	*121,608*	*131,628*	.....	*1,460,553*
(On-budget)	*100,562*	*96,719*	*121,425*	*83,521*	*88,835*	*100,259*	*100,620*	*89,726*	*108,161*	*93,159*	*95,280*	*102,914*	.....	*1,181,181*
(Off-budget)	*23,523*	*24,764*	*11,683*	*24,192*	*25,917*	*25,164*	*23,247*	*25,871*	*15,108*	*24,861*	*26,329*	*28,714*	.....	*279,372*
Total-surplus (+) or deficit (−) prior year	*−45,422*	*−38,381*	*−7,705*	*+15,248*	*−41,566*	*−32,315*	*+17,454*	*−32,057*	*+14,850*	*−33,198*	*−24,275*	*+4,266*	.....	*−203,102*
(On-budget)	*−44,704*	*−38,024*	*−21,717*	*+10,869*	*−41,644*	*−35,648*	*+3,686*	*−34,365*	*−2,152*	*−33,018*	*−24,335*	*+2,297*	.....	*−258,756*
(Off-budget)	*−719*	*−357*	*+14,012*	*+4,379*	*+77*	*+3,333*	*+13,768*	*+2,308*	*+17,002*	*−180*	*+60*	*+1,969*	.....	*+55,654*

... No transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1995

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	333	777	−445	6,125	7,242	−1,117	12,206	11,547	11,145
Black lung disability	416	462	−46	987	987	(* *)	.....	.....	.....
Federal disability insurance	4,749	3,606	1,143	70,215	41,380	28,835	6,100	34,146	35,225
Federal employees life and health	.....	−145	145	.....	−1,240	1,240	22,503	23,601	23,729
Federal employees retirement	24,375	3,268	21,108	66,821	38,899	27,923	346,317	353,081	374,219
Federal hospital insurance	9,150	10,271	−1,121	114,847	114,883	−36	128,716	130,931	129,864
Federal old-age and survivors insurance	26,560	24,569	1,991	326,084	294,474	31,611	413,425	445,944	447,947
Federal supplementary medical insurance	1,746	5,903	−4,157	58,169	65,213	−7,044	21,489	17,673	13,513
Highways	2,115	2,340	−226	23,613	22,688	925	17,694	18,846	18,531
Military advances	967	1,314	−347	12,469	13,417	−948	.....	.....	.....
Railroad retirement	451	675	−224	9,093	7,924	1,169	12,203	14,063	14,440
Military retirement	918	2,386	−1,468	34,624	27,797	6,827	105,367	114,320	112,963
Unemployment	336	1,801	−1,465	32,820	25,282	7,539	39,788	48,660	47,141
Veterans life insurance	23	110	−86	1,356	1,231	126	13,477	13,690	13,606
All other trust	525	555	−30	6,056	4,346	1,710	12,317	14,180	14,060
Total trust fund receipts and outlays and investments held from Table 6-D	**72,665**	**57,893**	**14,772**	**763,281**	**664,521**	**98,760**	**1,151,601**	**1,240,682**	**1,256,385**
Less: Interfund transactions	27,150	27,150	.....	212,849	212,849	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	45,515	30,742	14,772	550,432	451,671	98,760			
Total Federal fund receipts and outlays	**100,994**	**108,480**	**−7,486**	**835,221**	**1,097,794**	**−262,573**			
Less: Interfund transactions	443	443	.....	975	975	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5	100,551	108,037	−7,486	834,245	1,096,819	−262,573			
Less: Offsetting proprietary receipts	2,846	2,846	.....	34,101	34,101	.....			
Net budget receipts & outlays	**143,219**	**135,933**	**7,286**	**1,350,576**	**1,514,389**	**−163,813**			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1995 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	60,909	590,157	543,055
Corporation income taxes	32,989	157,088	140,385
Social insurance taxes and contributions:			
Employment taxes and contributions	39,304	451,046	428,810
Unemployment insurance	235	28,878	28,004
Other retirement contributions	364	4,550	4,661
Excise taxes	5,706	57,485	55,225
Estate and gift taxes	1,289	14,764	15,225
Customs	1,634	19,300	20,099
Miscellaneous	789	27,306	21,988
Total	**143,219**	**1,350,576**	**1,257,451**
NET OUTLAYS			
National defense	26,040	272,179	281,563
International affairs	1,479	16,448	17,083
General science, space, and technology	1,612	17,563	16,227
Energy	969	5,146	5,219
Natural resources and environment	1,915	23,328	21,064
Agriculture	−102	9,763	15,057
Commerce and housing credit	2,490	−18,740	−5,122
Transportation	3,719	38,555	38,134
Community and Regional Development	1,043	11,000	10,454
Education, training, employment and social services	4,802	52,706	46,307
Health	9,401	114,760	106,836
Medicare	14,430	159,854	144,747
Income security	19,591	220,214	214,036
Social Security	28,175	335,847	319,565
Veterans benefits and services	4,517	37,935	37,642
Administration of justice	1,335	16,255	15,238
General government	1,385	13,856	11,316
Interest	18,929	232,175	202,957
Undistributed offsetting receipts	−5,796	−44,455	−37,772
Total	**135,933**	**1,514,389**	**1,460,553**

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19 __
  -The United States Budget in Brief, FY 19 __
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

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